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PART III—Section 1

NOTIFICATIONS BY GOVERNMENT

FINANCIAL SECRETARIAT

Memo dated 3rd April 1951.

No. Fl. 18—G.F. 211-50-20. The following letter No. 35 (20) I. T—50, from the Secretary, Central Board of Revenue on the subject of Salaries—Deduction of Income-Tax made at source—Receipt to be given under Section 62 of the Indian Income-Tax Act 1922 is republished for the information and guidance of all disbursing officers and Treasury Officers.

M. SHAMANNA,
Secretary to Government,
101 *Finance Department.*

Letter No. 35 (20)—I. T.—50, dated the 20th March 1951, from the Secretary, Central Board of Revenue, New Delhi, to all State Governments except Jammu and Kashmir.

Subject :—Salaries—Deduction of Income-Tax made at source—Receipt to be given under Section 62 of the Indian Income-Tax Act, 1922.

I am directed to refer to Section 62 of the Indian Income-Tax Act 1922, which requires that "a receipt shall be given for any money paid or recovered under the Act". As deduction at source is a mode of recovery of tax, it is obligatory that the person from whose salary tax is deducted should be given a receipt. Government have, however, been advised that a consolidated annual receipt for the tax deducted in the year would be sufficient compliance with the provisions of Section 62. It has therefore been decided, in consultation with the Comptroller and Auditor-General, that, in future, when deduction of Income-tax from salaries is made at source, the Disbursing Officers, *i.e.*, Treasury Officer or Accounts Officers in the case of Gazetted Officers and Heads of Offices in the case of non-Gazetted Officers, should issue to the person from whose salary Income-tax is deducted at source, an annual consolidated receipt in the form prescribed below :—

Name of the Government servant.

Deductions made at source.

On account of Income-tax.

Name of month	Amount of pay and allowances paid	Amount of Income-tax recovered
April		
May		
June		
July		
August		
September		
October		
November		
December		
January		
February		
March		

Signature of Disbursing Officer.

Designation.

These instructions should be followed in regard to tax deducted at source in the year 1950-51 onwards.

PUBLIC WORKS SECRETARIAT

Dated 5th April 1951.

No. P.W. 155-58—Irn. 188-49-11. Under sub-para 1 of para 25 the Mysore Irrigation Act of 1932 as amended by Act VII of 1938, it is hereby ordered that the provisions of Chapter VI, paras 26 and 27 shall not apply to the work of construction of an ane across the river Lokapavani and taking out a feeder channel to Sulekere Tank in Nagamangala Taluk.

By Order of His Highness the Maharaja,
S. BILIGIRI RAO,
Secretary to Government,
136 *Public Works Department.*

REVENUE SECRETARIAT.

Dated 2nd April 1951.

No. L.B. 37—V. P. 10-50-22. Under Section 48 (1) of the Land Acquisition Act, it is hereby notified that the acquisition of 20 guntas of land in Survey No. 77—5 of Kotaganahalli Village, Kolar Taluk, sanctioned in Government Order No. L.B. 439-42—V.P. 1-48-105, dated 14th July 1949, for village extension is withdrawn as the said land is reported to be no longer required for the purpose originally intended.

By Order of His Highness the Maharaja.
126

Dated 24th March 1951.

No. S.R. 7917—J.S. 3-50-294. It is notified for general information that in accordance with the rules under Section 144 of the Mysore Companies Act XVIII of 1938, His Highness the Maharaja of Mysore is pleased to sanction the grant of Auditor's Certificate to—

1. Name ... ... Sri B. S. Venkatasubbiah.
2. Address ... ... Accounts Clerk, D. Banumiah's High School, Mysore.
3. Languages—Accounts in which the holder is entitled to audit. } English and Kannada.

By Order of His Highness the Maharaja.
185

Dated 31st March 1951.

No. S.R. 8077—J.S. 3-50-314. It is notified for general information that in accordance with the rules under Section 144 of the Mysore Companies Act XVIII of 1938, His Highness the Maharaja of Mysore is pleased to sanction the grant of Auditor's Certificate to—

1 Name ... ... Sri T. Srinivasamurthi, M.A., B.T.
2 Address ... ... Headmaster, National High School, Shimoga.
3 Languages—Accounts in which the holder is entitled to audit. } English and Kannada.

By Order of His Highness the Maharaja.
38

Dated 31st March 1951.

No. S.R. 8078—J.S. 3-50-320. It is notified for general information that in accordance with the rules under Section 144 of the Mysore Companies Act XVIII of 1938, His Highness the Maharaja of Mysore is pleased to sanction the grant of Auditor's Certificate to—

1. Name ... ... Sri M. Narayana Rao.
2. Address ... ... Accountant, The Karnataka Films, Ltd., Gandhi Nagar, Bangalore City.
3. Languages—Accounts in which the holder is entitled to audit. } English and Kannada.

By Order of His Highness the Maharaja.
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